

This Form 99 is filed in response to FEC preliminary review letter, dated March 23, 2011 in reference to Coastal Federal Credit Union PAC (C00342733) Year-End Report (11/23/10 -- 12/31/10).

In response to Item #1:

Coastal Federal Credit Union PAC states that there is no individual contribution filed under 11(a)(i) 'Credit Union Members' over \$200 requiring itemization on a Schedule A.

Overview:

In 2010, All individual contributions under \$200 were declared collectively under 11(a)(i) 'Credit Union Members'. If an individual aggregately contributed more than \$200 in a calendar year, the individual's previously non-itemized contributions were backed-out of the non-itemized 'Credit Union Members' and the individual's contribution history is then restated and itemized as required on Schedule A. The requirement to recharacterize/itemize an individual's previously non-itemized 'Credit Union Members' contributions at the over \$200 threshold resulted in a negative entry for 'Credit Union Members' after the aggregate contributions for that individual were backed out. Coastal Federal Credit Union PAC has previously discussed and received approval regarding this reporting method with Mr. Brian Bennett, Campaign Finance Analyst, on or around March 20, 2009.

Coastal Federal Credit Union PAC has amended its procedures and will itemize all contributions regardless of amounts contributed.

Thank you.

Thank you.
